

Message Text

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PAGE 01 STATE 195553
ORIGIN TRSE-00

INFO OCT-01 EUR-12 ISO-00 L-03 EB-08 /024 R

TX-387

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-----074032 180142Z /61

R 172100Z AUG 77
FM SECSTATE WASHDC
TO AMEMBASSY THE HAGUE

UNCLAS STATE 195553

E.O. 11652: N/A

TAGS:EFIN

SUBJECT: U.S.-NETHERLANDS INCOME TAX TREATY; APPLICATION
TO CITIZENS OF PUERTO RICO

REFERENCE: THE HAGUE 3913

1. IN GENERAL CITIZENS OF PUERTO RICO ARE NOT COVERED BY
THE TREATY. AMONG THE EXCEPTIONS ARE: (A) ARTICLE 19(1)
PROVIDES THAT U.S. CITIZENS CONTINUE TO BE SUBJECT TO U.S.
TAX UNDER ITS LAW AND THIS WOULD INCLUDE CITIZENS OF PUERTO
RICO WHO ARE ALSO U.S. CITIZENS (HOWEVER, U.S. LAW EXEMPTS
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PAGE 02 STATE 195553

THE PUERTO RICAN INCOME OF RESIDENTS OF PUERTO RICO.)
(B) ARTICLE 19(2) OBLIGATES U.S. TO CREDIT NETHERLANDS TAX
ON NETHERLANDS SOURCE INCOME OF U.S. CITIZENS. (C) ARTICLE
25 REQUIRES NONDISCRIMINATORY TAX TREATMENT BY THE
NETHERLANDS OF U.S. CITIZENS RESIDENT IN THE NETHERLANDS
WHICH WOULD INCLUDE PUERTO RICANS WHO ARE ALSO U.S.
CITIZENS. VANCE

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Message Attributes

Automatic Decaptioning: X
Capture Date: 01-Jan-1994 12:00:00 am
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: AGREEMENTS, INCOME TAXES
Control Number: n/a
Copy: SINGLE
Sent Date: 17-Aug-1977 12:00:00 am
Decaption Date: 01-Jan-1960 12:00:00 am
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01-Jan-1960 12:00:00 am
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1977STATE195553
Document Source: CORE
Document Unique ID: 00
Drafter: OS:MDFIELD:GJB
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Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D770297-0903
Format: TEL
From: STATE
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1977/newtext/t19770852/aaaabrng.tel
Line Count: 60
Litigation Code IDs:
Litigation Codes:
Litigation History:
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Office: ORIGIN TRSE
Original Classification: UNCLASSIFIED
Original Handling Restrictions: n/a
Original Previous Classification: n/a
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Page Count: 2
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Previous Classification: n/a
Previous Handling Restrictions: n/a
Reference: 77 THE HAGUE 3913
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 03-Jan-2005 12:00:00 am
Review Event:
Review Exemptions: n/a
Review Media Identifier:
Review Release Date: n/a
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